

IN THE ABSTRACT

Please cancel the original Abstract at page 38, lines 1-14 in its entirety and insert therefor the following replacement Abstract on a separate sheet as follows:

## ABSTRACT

A silicon carbide vertical MOSFET having low ON-resistance and high blocking voltage. A first deposition film of low concentration silicon carbide of a first conductivity type is formed on the surface of a high concentration silicon carbide substrate of a first conductivity type. Formed on the first deposition film is a second deposition film that includes a high concentration gate region of a second conductivity type, with a first region removed selectively. A third deposition film is formed on the second deposition film, which includes a second region that is wider than the selectively removed first region, a high concentration source region of a first conductivity type, and a low concentration gate region of a second conductivity type. A low concentration base region of a first conductivity type is formed in contact with the first deposition film in the first and second regions.